

COMBINED DECLARATION FOR PATENT APPLICATION & POWER OF ATTORNEY (Continued)
(Includes Reference to PCT International Applications)

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S. FOR BENEFIT UNDER 35 U.S.C. 120:

U.S. APPLICATIONS		STATUS (Check one)		
U.S. APPLICATION NUMBER	U.S. FILING DATE	PATENTED	PENDING	ABANDONED

PCT APPLICATIONS DESIGNATING THE U.S.
PCT APPLICATION NO. PCT FILING DATE U.S. SERIAL NUMBERS
ASSIGNED (if any)

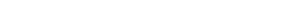
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Richard P. Berg, Reg. No. 28,145
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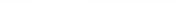
**DIRECT TELEPHONE CALLS TO:
(213)-934-2300**

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Roger Cecil Ferry Tucker
Inventor's Signature: 

Dated: 30/11/99

Residence: Monmouthshire, United Kingdom
Citizenship: British
Post Office Address: Beracah House, Gloucester Road,
United Kingdom

Full name of 2nd joint inventor: Carl William Seymour
Inventor's Signature: 

Dated: 7/12/99

Residence: London, England
Citizenship: British
Post Office Address: 34 Elbe Street, Fulham, London SW6 2QP England

Full name of 3rd joint inventor: Anthony John Robinson
Inventor's Signature: 

Dated: 10 Dec 99

117-105

COMBINED DECLARATION FOR PATENT APPLICATION & POWER OF ATTORNEY ATTORNEY'S DOCKET No. 30960139
(Includes Reference to PCT International Applications)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

AUDIO CODING SYSTEMS AND METHODS

the specification of which was filed as PCT international application

Number PCT GB98/01414

on 15 May 1998

and was amended under PCT Article 19

on (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. 119:			
COUNTRY (if PCT indicate "PCT")	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 35 USC 119
EP	97303321.0	15 May 1997	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application: